



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

2003
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. SEE INSTRUCTIONS TO ASSIST YOU IN COMPLETING THIS FORM.

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 10.)

ADDITIONS

	Y—YOURSELF		S—SPOUSE	
1. Interest on state and local obligations other than Missouri source (reduced by related expenses if expenses were over \$500)	1Y	00	1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description)	2Y	00	2S	00
3. Nonqualified distribution received from Missouri Savings for Tuition Program (MO\$T) (distribution withdrawn early or distribution not used for qualified higher education expenses)	3Y	00	3S	00
4. Missouri depreciation adjustment (Section 143.121, RSMo)	4Y	00	4S	00
5. TOTAL ADDITIONS — Add Lines 1, 2, 3, and 4. Enter here and on Form MO-1040, Line 2.	5Y	00	5S	00

SUBTRACTIONS

6. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all Federal Form 1099(s).	6Y	00	6S	00
7. Any state income tax refund included in federal adjusted gross income	7Y	00	7S	00
8. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Other (description) Attach supporting documentation.	8Y	00	8S	00
9. Exempt contributions made to the Missouri Savings for Tuition Program (MO\$T) (maximum contribution subtraction is \$8,000 per taxpayer)	9Y	00	9S	00
10. Missouri depreciation adjustment (Section 143.121, RSMo)	10Y	00	10S	00
11. TOTAL SUBTRACTIONS — Add Lines 6, 7, 8, 9, and 10. Enter here and on Form MO-1040, Line 4.	11Y	00	11S	00

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 37	1	00
2. 2003 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2	00
3. 2003 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3	00
4. 2003 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____	4	00
5. 2003 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____	5	00
6. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28	6	00
7. TOTAL — Add Lines 1 through 6.	7	00
8. State and local income taxes — See instructions on page 12.	8	00
9. Earnings taxes included in Line 8	9	00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.	10	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.	11	00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.

**WORKSHEET FOR PART 2 — STATE AND
LOCAL INCOME TAXES, LINE 10**

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 34 is more than \$139,500 (\$69,750 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 10 above. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 10.	8	00

2003 TAX TABLE

NOTE: Make sure **\$315** is included in your calculation of tax on taxable income over \$9,000.

This form is available upon request in alternative accessible format(s). TDD (800) 735-2966